

Missouri Department of Revenue • Missouri

# 2004 TAX CALENDAR

The seal of the Missouri Department of Revenue is a circular emblem. It features a central shield with a balance scale and a plow, symbolizing justice and industry. The shield is surrounded by a wreath. The words "SEAL OF THE MISSOURI DEPARTMENT OF REVENUE" are inscribed around the perimeter of the seal, with stars separating the words.

DOR-4714

Department of Revenue • Missouri

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# TAXPAYER ASSISTANCE NUMBERS AND ADDRESSES

## Jefferson City

Department of Revenue  
Harry S Truman State Office Building, Room 330  
301 W. High St., P.O. Box 629  
Jefferson City, MO 65105-0629

### Division of Taxation and Collection

- Individual Income Tax and Property Tax Credit Claim Refund Inquiry Line: (573) 751-3505
- Individual Income Tax: (573) 751-3505
- Sales/Use Tax: (573) 751-2836
- Financial Institution Taxes: (573) 751-2326
- Corporate Tax: (573) 751-4541
- Franchise Tax: (573) 751-2265
- Fuel Tax: (573) 751-2611
- Withholding Tax: (573) 751-5752
- Account Resolution: (573) 751-7200
- Electronic Filing: (573) 751-3930
- Cigarette and Tobacco Taxes: (573) 751-7163

**Forms-by-Fax:** (573) 751-4800

**Internet Address:** [www.dor.mo.gov/tax](http://www.dor.mo.gov/tax)

(Calculating forms for income tax, a refund inquiry, an interest calculator and a withholding tax calculator are available on the department's web site.)

Individuals with speech or hearing impairments may call TDD (800) 735-2966 or fax (573) 526-1881.

**NOTE:** Due dates shown for corporation income tax are based on calendar year filers.

## Department of Revenue — Tax Assistance Centers

### Cape Girardeau

3102 Blattner, Suite 102  
Cape Girardeau, MO 63702-0909  
Business Tax: (573) 290-5850  
Income Tax: (573) 290-5363

### Jefferson City

3237 W. Truman Blvd., Suite 100  
Jefferson City, MO 65105  
Business Tax: (573) 751-7191  
Income Tax: (573) 522-1578

### Columbia

1500 Vandiver Dr., Room 113  
Columbia, MO 65202  
Business Tax: (573) 884-3814  
Income Tax: (573) 884-6851

### Joplin

1110 E. Seventh, Suite 400  
Joplin, MO 64801-2398  
Business Tax: (417) 629-3070  
Income Tax: (417) 629-3473

### Kansas City

State Office Building, Room 127  
615 East 13th St.  
Kansas City, MO 64106  
Business Tax: (816) 889-2944  
Income Tax: (816) 889-2920

### St. Joseph

State Office Building, Room 314  
525 Jules  
St. Joseph, MO 64501  
Business Tax: (816) 387-2230  
Income Tax: (816) 387-2642

### St. Louis

3256 Laclede Station Rd., Suite 101  
Maplewood, MO 63143  
Business Tax: (314) 877-0177  
Income Tax: (314) 877-0178

### Springfield

State Office Building, Room 313  
149 Park Central Square  
Springfield, MO 65806  
Business Tax: (417) 895-6474  
Income Tax: (417) 895-6445

The department offers alternative filing methods:

- TXP Bank Project is offered for withholding tax and declaration of estimated corporate income tax.
- Telefile is offered for zero sales and withhold tax.
- Online filing and payments is offered for withholding tax, estimated corporate income tax, estimated individual income tax, and quarter-monthly sales tax.

**NOTE:** An alternative payment method must be used for quarter-monthly




sales/withholding tax payments. Paper vouchers are not offered. To learn more about alternative filing methods, access the department's web site at [www.dor.mo.gov/tax/elecprog.htm](http://www.dor.mo.gov/tax/elecprog.htm), contact the department at (573) 751-3930, or e-mail [elecfile@mail.dor.state.mo.us](mailto:elecfile@mail.dor.state.mo.us).

The department also encourages electronic/internet filing options for individual income tax. The department received more than 1,000,000 electronically filed returns for the 2002 tax year. Electronically filed returns offer many benefits to the taxpayer including receipt acknowledgment, faster refunds, accuracy, and convenience.

# JANUARY 2004

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<b>Don't forget to keep track of your payments in the back of your coupon books!</b>	*January 2nd, 5th, 15th, 20th, and 30th payments that are in bold type are for last period of November and December 2003.			<b>New Year's Day</b> (Federal/State Holiday)  	<b>*Motor Fuel/Supplier Report Due</b>	
		<b>*Quarter-Monthly Sales Tax Due</b> <b>Quarter-Monthly Withholding Tax Due</b>				
<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due			<b>*Form MO-1040ES (Individual) Due</b> <b>Cigarette Tax Credit Account and Return Due</b> <b>Other Tobacco Products — Monthly Reports Due</b>		
<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>
<b>18</b>	<b>Martin Luther King Jr. Day</b> (Federal/State Holiday)  	<b>*Cigarette Tax — Cash Accounts Return Due</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due			
	<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>
		Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due				
<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>	<b>31</b>

# FEBRUARY 2004

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	*Monthly, Quarterly, Annual Sales and Use Tax Due Monthly, Quarterly, Annual Withholding Tax Due Tire Fee Due Motor Fuel/Distributor Report Due	*Motor Fuel/Supplier Report Due	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due	5	6	7
8	9	10	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due	11	12	13
				Lincoln Birthday Observed (State Holiday) 		Valentine's Day 
15	16	17	18	19	20	21
Washington's Birthday 	22	23	24	25	26	27
29	*February 2nd payment in bold type is for last period of December 2003.  File your income tax return early and file electronic or use WEBFile for quicker refunds.  Check out the department's calculating forms for income tax available on our web site. <b>www.dor.mo.gov/tax</b>		Notes: _____ _____ _____ _____ _____			

# MARCH 2004

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	Form MO-1040 Due for Farmers to Achieve Underpayment Exempt Status Quarterly Insurance Tax Payments Due Motor Fuel/Distributor Report Due <b>1</b>	Motor Fuel/Supplier Report Due <b>2</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due <b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>7</b>	<b>8</b>	<b>9</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due <b>10</b>	<b>11</b>	<b>12</b>	<b>13</b>
<b>14</b>	Monthly Withholding Tax Returns Due Cigarette Tax Credit Account and Return Due Other Tobacco Products — Monthly Reports Due Calendar Year Cooperatives 2001 Form MO-1120 with an automatic extension are due <b>15</b>	<b>16</b>	<b>St. Patrick's Day</b>  <b>17</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due <b>18</b>	<b>19</b>	<b>20</b>
<b>21</b>	Monthly Sales/Use Tax Returns Due Cigarette Tax — Cash Accounts Returns <b>22</b>	<b>First Day of Spring</b>  <b>23</b>	<b>24</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due <b>25</b>	<b>26</b>	<b>27</b>
<b>28</b>	<b>29</b>	<b>30</b>	Motor Fuel/Distributor Report Due <b>31</b>	Notes: _____ _____ _____ _____ _____		

# APRIL 2004

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
<b>The liquor license renewal deadline is May 1. Resolve any tax delinquencies prior to the renewal date.</b>	<b>THE FOLLOWING ARE DUE ON APRIL 15, 2004</b> Form MO-1040ES (Individual); Form MO-1120ES (Corporate); Annual Consumer's Use Tax Returns; Calendar Year Foreign Corporation Form MO-1120; Forms MO-1040, MO-1040A, MO-1040B, MO-1040C, MO-1040P, Forms MO-PTC/MO-PTS;			<b>April Fool's Day</b>  	Motor Fuel/Supplier Report Due	
				<b>1</b>	<b>2</b>	<b>3</b>
<b>Daylight Savings Time Begins</b>  	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due				<b>Good Friday</b>  	
<b>4</b>	<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	<b>10</b>
<b>Easter</b>  	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due			<b>SEE ABOVE for returns due on this date.</b>  <b>TAX DAY</b>		
<b>11</b>	<b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>17</b>
		Cigarette Tax — Cash Accounts Return Due Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due	<b>Secretaries Day</b> 			
<b>18</b>	<b>19</b>	<b>20</b>	<b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>
		Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due			Monthly and Quarterly Sales/Use Tax Returns Due Monthly and Quarterly Withholding Tax Returns Due Motor Fuel/Distributor Report Due	
<b>25</b>	<b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>	

# MAY 2004

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Notes: _____ _____ _____ _____ _____						<b>1</b>
<b>2</b>	<b>3</b>	Motor Fuel/Supplier Report Due  <b>4</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due  <b>5</b>	<b>6</b>	<b>Truman's Day Observed</b> (State Holiday)   <b>7</b>	<b>8</b>
<b>Mother's Day</b>   <b>9</b>	<b>10</b>	<b>11</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due  <b>12</b>	<b>13</b>	<b>14</b>	<b>15</b>
<b>16</b>	Monthly Withholding Tax Returns Due Cigarette Tax Credit Account and Return Due Other Tobacco Products — Monthly Reports Due Forms MO-1120, MO-1120A & MO-7004 due for those filing Federal Form 990-T <b>17</b>	<b>18</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due  <b>19</b>	Monthly Sales/Use Tax Returns Due Cigarette Tax — Cash Accounts Returns  <b>20</b>	<b>21</b>	<b>22</b>
<b>23</b>	<b>24</b>	<b>25</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due  <b>26</b>	<b>27</b>	<b>28</b>	<b>29</b>
<b>30</b>	<b>Memorial Day</b> (Federal/State Holiday)  <b>31</b>					

# JUNE 2004

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
		Quarterly Insurance Tax Payments Due Motor Fuel/Supplier Report Due Motor Fuel/Distributor Report Due <b>1</b>	<b>2</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due <b>3</b>	<b>4</b>	<b>5</b>
<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due <b>10</b>	<b>11</b>	<b>12</b>
<b>13</b>	<b>Flag Day</b>  <b>Flag Day</b> <b>14</b>	Form MO-1040ES Due Form MO-1120ES Due Monthly Withholding Tax Returns Due Cigarette Tax Credit Account and Return Due Other Tobacco Products — Monthly Reports Due <b>15</b>	<b>16</b>	<b>17</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due <b>18</b>	<b>First Day of Summer</b>  <b>19</b>
<b>Father's Day</b>  <b>Fathers Day</b> <b>20</b>	Monthly Sales/Use Tax Returns Due Cigarette Tax — Cash Accounts Returns <b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due <b>25</b>	<b>26</b>
<b>27</b>	<b>28</b>	<b>29</b>	Motor Fuel/Distributor Report Due <b>30</b>	Notes: _____ _____ _____ _____ _____		



# JULY 2004

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Please e-mail the department your suggestions for tax system improvements! <a href="mailto:taxsuggest@mail.dor.state.mo.us">taxsuggest@mail.dor.state.mo.us</a>					Motor Fuel/Supplier Report Due	
Notes: _____ _____ _____				1	2	3
4	<b>Independence Day</b> (Federal/State Holiday) 	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due	5	6	7	8
9	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due	10	11	12	13	14
15	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due Cigarette Tax — Cash Accounts Return Due	16	17	18	19	20
21	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due	22	23	24	25	26
27	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due	28	29	30	31	

# AUGUST 2004

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
1	Monthly and Quarterly Sales/Use Tax Returns Due Monthly and Quarterly Withholding Tax Returns Due Motor Fuel/Distributor Report Due	Motor Fuel/Supplier Report Due	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due	5	6	7
8	9	10	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due	12	13	14
15	Forms MO-1040A, MO-1040B, MO-1040C, MO-1040P or MO-1040 with an automatic extension due Monthly Withholding Tax Returns Due Cigarette Tax Credit Account and Return Due Other Tobacco Products — Monthly Report Due	17	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due	19	Monthly Sales/Use Tax Returns Due Cigarette Tax — Cash Accounts Return Due	21
22	23	24	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due	26	27	28
29	Motor Fuel/Distributor Report Due	31	<p><b>Tax forms and publications are available on the department's web site: <a href="http://www.dor.mo.gov/tax">www.dor.mo.gov/tax</a> or call (800) 877-6881 or use the department's Forms-by-Fax System at (573) 751-4800.</b></p> <p>Notes: _____</p> <p>_____</p> <p>_____</p>			
30						




# SEPTEMBER 2004

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Notes: _____ _____ _____ _____ _____			Quarterly Insurance Tax Payments Due   <b>1</b>	Motor Fuel/Supplier Report Due   <b>2</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due  <b>3</b>	<b>4</b>
<b>5</b>	<b>Labor Day</b> (Federal/State Holiday)   <b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due  <b>10</b>	<b>11</b>
<b>12</b>	<b>13</b>	<b>14</b>	Form MO-1040ES Due Form MO-1120ES Due Monthly Withholding Tax Returns Due Cigarette Tax Credit Account and Return Due Other Tobacco Products — Monthly Reports Due CY Co-ops. to file Form MO-1120/MO-7004 <b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>
<b>19</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due Monthly Sales/Use Tax Returns Due Cigarette Tax — Cash Accounts Returns  <b>20</b>	<b>First Day of Autumn</b>   <b>21</b>	<b>22</b>	<b>23</b>	<b>24</b>	<b>25</b>
<b>26</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due  <b>27</b>	<b>28</b>	<b>29</b>	Motor Fuel/Distributor Report Due   <b>30</b>		

# OCTOBER 2004

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Need advanced proofs? Check out our web site at <a href="http://www.dor.mo.gov/tax">www.dor.mo.gov/tax</a>						
					1	2
3	Motor Fuel/Supplier Report Due 4	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due 5	6	7	8	9
10	<b>Columbus Day</b> (Federal/State Holiday) 	11	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due 12	<b>Bosses' Day</b> 	Last day to file Forms MO-1120, MO-1120A, or MO-1120S, with automatic extension Cigarette Tax Credit Account and Return Due Other Tobacco Products — Monthly Reports Due Second Extension for Individuals Due 15	16
17	18	19	Cigarette Tax — Cash Accounts Return Due Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due 20	21	22	23
24	25	26	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due 27	28	29	30
<b>Halloween</b>  <b>Daylight Savings Time Ends</b> 31						

# NOVEMBER 2004

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
	Monthly and Quarterly Withholding Tax Returns Due Motor Fuel/Distributor Report Due Monthly and Quarterly Sales/Use Tax Returns Due <b>1</b>	<b>Election Day</b> Motor Fuel/Supplier Report Due  <b>2</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due <b>3</b>	<b>4</b>	<b>5</b>	<b>6</b>
<b>7</b>	<b>8</b>	<b>9</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due <b>10</b>	<b>Veterans' Day</b> (Federal/State Holiday)  <b>11</b>	<b>12</b>	<b>13</b>
<b>14</b>	<b>See BELOW for forms due.</b> <b>15</b>	<b>16</b>	<b>17</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due <b>18</b>	<b>19</b>	<b>20</b>
<b>21</b>	Monthly Sales/Use Tax Returns Due Cigarette Tax — Cash Accounts Returns Due <b>22</b>	<b>23</b>	<b>24</b>	<b>Thanksgiving Day</b> (Federal/State Holiday)  <b>25</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due <b>26</b>	<b>27</b>
<b>28</b>	<b>29</b>	Motor Fuel/Distributor Report Due <b>30</b>	<b>THE FOLLOWING ARE DUE ON NOVEMBER 15, 2004</b> Monthly Withholding Tax Returns Due Cigarette Tax Credit Account and Return Due Other Tobacco Products — Monthly Reports Due CY Trusts with automatic extension to file Form MO-1120 or Form MO-1120A <b>Don't forget to update your registration with the department by completing a Form 126, Registration Change Request, if there is a change in corporate officers or members.</b>			

# DECEMBER 2004

SUNDAY	MONDAY	TUESDAY	WEDNESDAY	THURSDAY	FRIDAY	SATURDAY
Notes: _____ _____ _____ _____ _____			Quarterly Insurance Tax Payments Due       <b>1</b>	Motor Fuel/Supplier Report Due       <b>2</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due       <b>3</b>	<b>4</b>
<b>5</b>	<b>6</b>	<b>7</b>	<b>8</b>	<b>9</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due       <b>10</b>	<b>11</b>
<b>12</b>	<b>13</b>	<b>14</b>	Form MO-1120ES (Corporate) Due Monthly Withholding Tax Returns Due Cigarette Tax Credit Account and Return Due Other Tobacco Products — Monthly Reports Due       <b>15</b>	<b>16</b>	<b>17</b>	<b>18</b>
<b>19</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due Monthly Sales/Use Tax Returns Due Cigarette Tax — Cash Accounts Returns Due       <b>20</b>	<b>First Day of Winter</b>              <b>21</b>	<b>22</b>	<b>23</b>	<b>Christmas Eve</b> (Federal/State Holiday)       <b>24</b>	<b>Christmas Day</b>              <b>25</b>
<b>26</b>	Quarter-Monthly Sales Tax Due Quarter-Monthly Withholding Tax Due       <b>27</b>	<b>28</b>	<b>29</b>	<b>30</b>	<b>New Year's Eve</b>  Motor Fuel/Distributor Report Due              <b>31</b>	

**Missouri Department of Revenue**

Division of Taxation and Collection

301 W. High Street, Room 330

Post Office Box 629

Jefferson City, MO 65105-0629

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